

CGB-CC-0027

**Parenting Today Television Show**  
10940 S. W. Barnes Rd. #369  
Portland, OR 97225  
www.parentingtoday.tv

December 5, 2005

Federal Communications Commission  
Disabilities Rights Office  
445 12<sup>th</sup> Street S.W.  
Washington, DC 20554

Dear Sir or Madam:

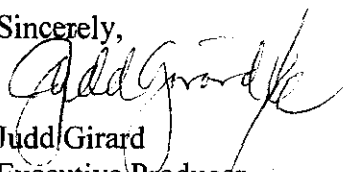
Parenting Today is a local television show that is independently produced by Girard Productions. It is a 30 minute weekly television show broadcast at 6:30 a.m. on Saturdays, on Portland's W.B. Parenting Today is dedicated to educating parents on topics related to the growth and development of children of all ages.

We are writing to request an exemption from the closed captioning requirements for 2006 as it would cause an undue burden upon Girard Productions. Current expected gross annual revenues from the show for 2005 are \$36,850.00. Our 2005 expenses are currently at \$56,827.40. As you can see, we are currently running at a loss. We do not expect that the financial condition of the show will dramatically change in 2006 as we have not identified any additional sponsors or advertisers at this time.

We have received quotes from various Captioning Companies and in careful review, it appears that the costs of providing Closed Captioning for Parenting Today are approximately \$449 per show, which would result in an approximate annual expense of \$23,348.00. This expense represents more than 50% of our income and will definitely place an undue expense burden on the show. In fact, if we are required to add closed captioning to the show, we would not be able to continue production at this time.

We respectfully ask that you review our request for being exempt from the closed captioning requirements. Please contact us at 503-936-4022 should you have any questions or require additional documentation.

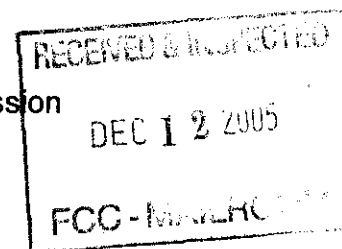
Sincerely,

  
Judd Girard  
Executive Producer

Parenting Today Television Show  
10940 SW Barnes Rd #369  
Portland, OR 97225



Federal Communications Commission  
Disabilities Rights Office  
445 12<sup>th</sup> Street S.W.  
Washington, DC 20554



**SCHEDULE C**  
(Form 1040)

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.  
► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

Name of proprietor

**JUDD B. GIRARD**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

**SERVICES-BROADCASTING**

**B** Enter code from Instructions

► **515000**

**C** Business name. If no separate business name, leave blank.

**PARENTING TODAY II, LLC**

**D** Employer ID number (EIN), if any

**E** Business address (including suite or room no.) **10940 SW BARNES ROAD, SUITE 369**  
City, town or post office, state, and ZIP code **PORTLAND, OR 97225**

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you 'materially participate' in the operation of this business during 2005? If 'No,' see instructions for limit on losses. ... ☒ Yes ☐ No

**H** If you started or acquired this business during 2005, check here

**Part I Income**

**1** Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here. ☐

**2** Returns and allowances

**3** Subtract line 2 from line 1.

**4** Cost of goods sold (from line 42 on page 2).

**5** Gross profit. Subtract line 4 from line 3.

**6** Other income, including Federal and state gasoline or fuel tax credit or refund.

**7** Gross income. Add lines 5 and 6.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

**8** Advertising

**9** Car and truck expenses  
(see instructions)

**10** Commissions and fees

**11** Contract labor  
(see instructions)

**12** Depletion

**13** Depreciation and section  
179 expense deduction  
(not included in Part III)  
(see instructions)

**14** Employee benefit programs  
(other than on line 19)

**15** Insurance (other than health)

**16** Interest:

a Mortgage (paid to banks, etc)

b Other

**17** Legal & professional services

**18** Office expense

**19** Pension and profit-sharing plans

**20** Rent or lease (see instructions):

a Vehicles, machinery, and equipment

b Other business property

**21** Repairs and maintenance

**22** Supplies (not included in Part III)

**23** Taxes and licenses

**24** Travel, meals, and entertainment:

a Travel

b Deductible meals and entertainment

**25** Utilities

**26** Wages (less employment credits)

**27** Other expenses (from line 48 on page 2)

**28** Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.

**29** Tentative profit (loss). Subtract line 28 from line 7.

**30** Expenses for business use of your home. Attach Form 8829.

**31** Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

**32 a** ☒ All investment is at risk.

**32 b** ☐ Some investment is not at risk.

**BAA** For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2005

|                 |  |
|-----------------|--|
| <b>Part III</b> | <b>Cost of Goods Sold</b> (see instructions) |
|-----------------|--|

|    |  |   |      |   |                         |   |                            |
|----|--|---|------|---|-------------------------|---|----------------------------|
| 33 | Method(s) used to value closing inventory: | a | Cost | b | Lower of cost or market | c | Other (attach explanation) |
|----|--|---|------|---|-------------------------|---|----------------------------|

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If 'Yes,' attach explanation.

☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.

35

36 Purchases less cost of items withdrawn for personal use.

36

**37** Cost of labor. Do not include any amounts paid to yourself

37

### 38 Materials and supplies.

38

39 Other costs.

39

**40** Add lines 35 through 39.

40

41 Inventory at end of year.

41

**42 Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4.

42

**Part IV** **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 1/01/00

**44** Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

|            |        |             |       |         |        |
|------------|--------|-------------|-------|---------|--------|
| a Business | 19,300 | b Commuting | 3,750 | c Other | -3,750 |
|------------|--------|-------------|-------|---------|--------|

45 Do you (or your spouse) have another vehicle available for personal use?..... ☒ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours?..... ☒ Yes ☐ No

47a Do you have evidence to support your deduction?..... ☒ Yes ☐ No

b If 'Yes,' is the evidence written? ..... ☒ Yes ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

|   |  |    |
|---|--|----|
| 48 Total other expenses. Enter here and on page 1, line 27..... |  | 48 |
|---|--|----|

48

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

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Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

(99)

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**JUDD B. GIRARD**

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**SERVICES-BROADCASTING**

C Business name. If no separate business name, leave blank.

**PARENTING TODAY II, LLC**

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► **10940 SW BARNES ROAD, SUITE 369**  
City, town or post office, state, and ZIP code **PORTLAND, OR 97225**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2005? If 'No,' see instructions for limit on losses. ... ☒ Yes ☐ No

H If you started or acquired this business during 2005, check here

**Part I Income**

|   |  |                          |   |  |
|---|--|--------------------------|---|--|
| 1 | Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here. .... | <input type="checkbox"/> | 1 |  |
| 2 | Returns and allowances .....   |                          | 2 |  |
| 3 | Subtract line 2 from line 1. ....  |                          | 3 |  |
| 4 | Cost of goods sold (from line 42 on page 2) .....  |                          | 4 |  |
| 5 | Gross profit. Subtract line 4 from line 3. ....  |                          | 5 |  |
| 6 | Other income, including Federal and state gasoline or fuel tax credit or refund .....  |                          | 6 |  |
| 7 | Gross income. Add lines 5 and 6. ....  |                          | 7 |  |

**Part II Expenses.** Enter expenses for business use of your home only on line 30.

|    |  |     |          |     |   |     |  |
|----|--|-----|----------|-----|---|-----|--|
| 8  | Advertising. ....  | 8   |          | 18  | Office expense. ....                          | 18  |  |
| 9  | Car and truck expenses (see instructions) .....  | 9   | 8,161.   | 19  | Pension and profit-sharing plans              | 19  |  |
| 10 | Commissions and fees .....   | 10  |          | 20  | Rent or lease (see instructions):             | 20  |  |
| 11 | Contract labor (see instructions) .....  | 11  |          | 20a | a Vehicles, machinery, and equipment .....    | 20a |  |
| 12 | Depletion .....  | 12  |          | 20b | b Other business property .....               | 20b |  |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) ..... | 13  |          | 21  | Repairs and maintenance .....                 | 21  |  |
| 14 | Employee benefit programs (other than on line 19) .....  | 14  |          | 22  | Supplies (not included in Part III) .....     | 22  |  |
| 15 | Insurance (other than health) .....  | 15  |          | 23  | Taxes and licenses .....                      | 23  |  |
| 16 | Interest:  |     |          | 24  | Travel, meals, and entertainment:             | 24  |  |
| a  | Mortgage (paid to banks, etc) .....  | 16a |          | 24a | a Travel .....                                | 24a |  |
| b  | Other .....  | 16b |          | 24b | b Deductible meals and entertainment .....    | 24b |  |
| 17 | Legal & professional services .....  | 17  |          | 25  | Utilities .....                               | 25  |  |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27 in columns. ....   | 28  | 8,161.   | 26  | Wages (less employment credits) .....         | 26  |  |
| 29 | Tentative profit (loss). Subtract line 28 from line 7. ....  | 29  | -8,161.  | 27  | Other expenses (from line 48 on page 2) ..... | 27  |  |
| 30 | Expenses for business use of your home. Attach Form 8829. ....                                     | 30  | 7,498.   |     |   |     |  |
| 31 | Net profit or (loss). Subtract line 30 from line 29.   | 31  | -15,659. |     |   |     |  |

• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2005





Federal Communications Commission  
Washington, D.C. 20554

December 22, 2005

Reference: CGB-CC-0027

Judd Girard  
Parenting Today Television Show  
10940 S.W. Barnes Rd. #369  
Portland, OR 97225

Dear Mr. Girard,

The Federal Communications Commission received the petition you filed on behalf of Parenting Today Television Show ("Parenting Today"), dated December 5, 2005, seeking an exemption from the closed captioning requirements for the program "Parenting Today."

We would like additional information regarding the basis for your petition for exemption. Assuming you are seeking an exemption based on the undue burden process described in Section 79.1(f) of the rules, we note that the petition is incomplete because it does not explain reasonable alternatives to captioning. A petition for exemption based on the undue burden standard must be supported by sufficient evidence to demonstrate that compliance would cause significant difficulty or expense. Your petition also must be, but is not, supported by affidavit. Without this documentation, which is required under the Commission's rules, it is impossible for the Commission to determine whether Parenting Today has sufficiently justified an exemption from the closed captioning requirements for its program "Parenting Today."

We request that you promptly supplement the petition with information that adequately documents and supports your request for exemption from the closed captioning requirements. To assist you in supplementing your petition, enclosed is a copy of the Commission rule governing the filing and processing of petitions for exemption from the closed captioning requirements. Additional information also is available on the web at [www.fcc.gov/cgb/dro/caption\\_exemptions.html](http://www.fcc.gov/cgb/dro/caption_exemptions.html).

Please note that your petition remains pending. Pursuant to the Commission's rules, while your petition is pending before the Commission, the video programming that is the subject of the petition is considered exempt from the closed captioning requirements.

Please include the case identifier number CGB-CC-0027 in all correspondence with the Commission regarding this matter. Please send an original and two copies of the supplementary material to

Amelia Brown, Disability Rights Office  
Federal Communications Commission  
445 12<sup>th</sup> Street, S.W.  
Washington, D.C. 20554

Please follow the directions found on the above website for mailing or delivering materials to the Commission. Any inquiries regarding this matter should be directed to Amelia Brown at (202) 418-2799 (voice), (202) 418-7804 (TTY), or [Amelia.Brown@fcc.gov](mailto:Amelia.Brown@fcc.gov).

Sincerely,

A handwritten signature in cursive script that reads "Amelia Brown".

Amelia Brown  
Senior Attorney  
Disability Rights Office  
Consumer & Governmental  
Affairs Bureau



## **47 C.F.R. § 79.1 Closed captioning of video programming**

### **(f) Procedures for exemptions based on undue burden.**

(1) A video programming provider, video programming producer or video programming owner may petition the Commission for a full or partial exemption from the closed captioning requirements.

Exemptions may be granted, in whole or in part, for a channel of video programming, a category or type of video programming, an individual video service, a specific video program or a video programming provider upon a finding that the closed captioning requirements will result in an undue burden.

(2) A petition for an exemption must be supported by sufficient evidence to demonstrate that compliance with the requirements to closed caption video programming would cause an undue burden. The term "undue burden" means significant difficulty or expense. Factors to be considered when determining whether the requirements for closed captioning impose an undue burden include:

- (i) The nature and cost of the closed captions for the programming;
- (ii) The impact on the operation of the provider or program owner;
- (iii) The financial resources of the provider or program owner; and
- (iv) The type of operations of the provider or program owner.

(3) In addition to these factors, the petition shall describe any other factors the petitioner deems relevant to the Commission's final determination and any available alternatives that might constitute a reasonable substitute for the closed captioning requirements including, but not limited to, text or graphic display of the content of the audio portion of the programming. Undue burden shall be evaluated with regard to the individual outlet.

(4) An original and two (2) copies of a petition requesting an exemption based on the undue burden standard, and all subsequent pleadings, shall be filed in accordance with § 0.401(a) of this chapter.

(5) The Commission will place the petition on public notice.

(6) Any interested person may file comments or oppositions to the petition within 30 days of the public notice of the petition. Within 20

days of the close of the comment period, the petitioner may reply to any comments or oppositions filed.

(7) Comments or oppositions to the petition shall be served on the petitioner and shall include a certification that the petitioner was served with a copy. Replies to comments or oppositions shall be served on the commenting or opposing party and shall include a certification that the commenter was served with a copy.

(8) Upon a showing of good cause, the Commission may lengthen or shorten any comment period and waive or establish other procedural requirements.

(9) All petitions and responsive pleadings shall contain a detailed, full showing, supported by affidavit, of any facts or considerations relied on.

(10) The Commission may deny or approve, in whole or in part, a petition for an undue burden exemption from the closed captioning requirements.

(11) During the pendency of an undue burden determination, the video programming subject to the request for exemption shall be considered exempt from the closed captioning requirements.